

Individual Segregation of Accounting Functions

Finding:

Due to the small number of accounting employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the administrative office and the unavailability of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnell, Sims, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
August 21, 1996

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

ACCOUNTANTS • CPAS • CERTIFIED FINANCIAL ACCOUNTANTS

11175 Hwy. 101
11175 Highway 101
Suite 11175 Highway 101
Baton Rouge, LA 70802
Phone: 1-504-762-1175
Telex: 11175 DSR
FAX: 1-504-762-1175

MEMO

Pages 11 (Total 27) (10)

Page 11 (Total 27) (10)
Section 11 (Total 27) (10)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

11175 Hwy. 101
Suite 11175 Highway 101
Baton Rouge, LA 70802
Phone: 1-504-762-1175
Telex: 11175 DSR
FAX: 1-504-762-1175
11175 Hwy. 101
Suite 11175 Highway 101
Baton Rouge, LA 70802
Phone: 1-504-762-1175
Telex: 11175 DSR
FAX: 1-504-762-1175
11175 Hwy. 101
Suite 11175 Highway 101
Baton Rouge, LA 70802
Phone: 1-504-762-1175
Telex: 11175 DSR
FAX: 1-504-762-1175

The Honorable Sid Robert
Iberville Parish Sheriff
New Iberia, Louisiana

We have audited the general purpose financial statements of Iberville Parish Sheriff as of and for the year ended June 30, 1994, and have issued our report thereon dated August 23, 1994.

We have applied procedures to test the Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of Federal Financial Assistance, for the year ended June 30, 1994:

General Requirements

Political activity
Civil rights
Cash management
Federal financial reports
Allegation containment principles
Drug-Free Workplace Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audit of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Iberville Parish Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Iberville Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

MEMBER OF
SERVICES TO THE
COMMUNITY FOUNDATION
SERVICES TO THE
COMMUNITY FOUNDATION

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolar, Frederick & Rainey

A Corporation of Certified Public Accountants

Metairie, Louisiana

August 23, 1996

SCHEDULE OF INVESTMENT FUNDS

INDIA PARISH SHERIFF
New Iberia, Louisiana

Notes to Financial Statements (Continued)

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fund assets acquired through capital lease agreements are recognized as other financing sources and capital asset expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

5. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.

IBERIA PARISH GOVERNMENT
New Iberia, Louisiana

Notes to Financial Statements (Continued)

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (General Fixed Assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General Fixed Assets provided by the parish council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations reported to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund.

The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the agency funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All valorem taxes and the related state revenue sharing, are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

3087

RECEIVED
FRANCIS J. BRYANT
SEP 23 AM 8:57

**OFFICIAL
FILE COPY**

DO NOT REMOVE

Order immediately
copies from this
copy and place
label in file

IBERIA PARISH SHERIFF
New Iberia, Louisiana

Financial Report

Year Ended June 30, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the State Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 27 1966

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

MEMBERSHIP ACCOUNTING FIRM
1115 BAY ST.
MOBILE, ALABAMA 36688
(205) 431-4400

2 Levee Office
400 Levee Office
Mobile, Alabama 36688
200 Levee Office
Mobile, Alabama 36688
200 Levee Office
Mobile, Alabama 36688
200 Levee Office
Mobile, Alabama 36688

MOBILE

Levee Office 200 Levee

100 Levee Office
100 Levee Office

MANAGEMENT LETTER

MOBILE

100 Levee Office
100 Levee Office
100 Levee Office

100 Levee Office
100 Levee Office
100 Levee Office

100 Levee Office
100 Levee Office
100 Levee Office

100 Levee Office
100 Levee Office
100 Levee Office

100 Levee Office
100 Levee Office
100 Levee Office

100 Levee Office
100 Levee Office
100 Levee Office

The Honorable Ed Roberts,
Theris Parish Board
New Theris, Louisiana

During our audit of the financial statements of the Theris Parish Board as of and for the year ended June 30, 1996 we noted a certain area in which improvements in the accounting system and financial practices may be desirable. Therefore, the following improvement is recommended:

The Income Tax and Fund Open-End Balance Report should be periodically recompiled in the bank statements.

We would like to express our appreciation to you and your office staff for the cooperation and assistance rendered to us in the performance of our audit. Should you have any questions or need assistance in implementing any of our recommendations please feel free to contact us.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Brown Bridge, Louisiana
August 23, 1996

structure to future periods be subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs in the following categories:

Accounting Applications

Revenues and cash receipts
Purchases and cash disbursements

Administrative Controls

General Requirements

Political activity
Civil rights
Cash management
Federal financial reports
Allowable costs/cost principles
Drug-Free Workplace Act

Specific Requirements

Types of services allowed
or not allowed
Eligibility

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, the Iberia Parish Sheriff had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance program:

Community Policing

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters relating to one situation relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

	Page
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Bureau of Federal Financial Assistance Program Transactions	17
Independent Auditor's Report on Schedule of Federal Financial Assistance	38
Schedule of Federal Financial Assistance	39

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

a corporation organized under the laws of the State of Louisiana

1 Louisiana 100
1 Baton Rouge 70801
Bobby T. Darnall, CPA
Chief Accountant
Richard Sikes, CPA
General Counsel in Charge
Accounting Services
Thomas J. Rainey, CPA
Assistant Accountant

MEMORANDUM
August 23, 1986 (100 100)

Luigi M. J. J. J.
Charles M. J.
Thomas J. J. J. J.
Joseph J. J. J. J. J.
James J. J. J. J. J.
William J. J. J. J. J.
Edward J. J. J. J. J.
F. J. J. J. J. J. J.
August 23, 1986 (100 100)
Luigi M. J. J. J. J.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

OFFICE OF THE COMPTROLLER
OF PUBLIC ACCOUNTS
STATE OF LOUISIANA
Baton Rouge, Louisiana
70801-1001
TELEPHONE: 383-3300
FACSIMILE: 383-3300
1115 Poydras Street
Baton Rouge, Louisiana
70801-1001
TELEPHONE: 383-3300
FACSIMILE: 383-3300
1115 Poydras Street
Baton Rouge, Louisiana
70801-1001
TELEPHONE: 383-3300
FACSIMILE: 383-3300

The Honorable Sid Hebert
Theris Parish Sheriff
New Iberia, Louisiana

We have audited the general purpose financial statements of Theris Parish Sheriff as of and for the year ended June 30, 1986, and have issued our report thereon dated August 23, 1986.

In connection with our audit of the general purpose financial statements of the Theris Parish Sheriff, and with our consideration of the Theris Parish Sheriff's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-135, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1986. As required by OMB Circular A-135, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Theris Parish Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Theris Parish Sheriff had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana
August 23, 1986

MEMORANDUM
OFFICE OF THE COMPTROLLER
OF PUBLIC ACCOUNTS
STATE OF LOUISIANA
Baton Rouge, Louisiana
70801-1001

The audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Iberia Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the respective general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Iberia Parish Sheriff.

Dunnell, Sells, Kaldor, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
August 22, 1994

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - ENGLISH)

DEBRA FARMER TRUST
New Orleans, Louisiana

Condensed Balance Sheet - All Fund Types and Account Groups
June 30, 1996

	Governmental Funds		Federal Fund Type Agency Grants	Account Groups		Totals	
	General Fund	Special Funds Others		Fixed Assets	Long-Term Debt	Component Group	
						1996	1995
ASSETS AND OTHER DEBITS							
Cash	\$ 758	\$ -	\$ -	\$ -	\$ -	\$ 268	\$ 588
Interest-bearing deposits nondeposits -	612,487	8,588	658,786	-	-	621,527	1,287,438
Due from other governments	197,587	-	-	-	-	197,587	208,178
Due from other funds	895	-	-	-	-	895	1,268
Notes	-	4,888	-	-	-	4,888	6,888
Office furniture and equipment less depreciation	3,491	3,491	-	1,852,000	-	1,858,989	1,884,278
Amount set for provision for retirement of general long-term obligations	-	-	-	-	-	-	100,000
Total assets and other debits	875,813	117,857	658,786	1,852,000	-	31,094,218	31,489,438
LIABILITIES AND FUND EQUITY							
LIABILITIES							
Accounts payable	\$ 30,457	\$ 1,000	\$ -	\$ -	\$ -	\$ 31,457	\$ 31,457
Due to other funds	-	-	995	-	-	995	1,000
Unearned claims payable due to taxing authority and others	31,191	-	-	-	-	31,191	158,000
Other accrued liabilities	-	-	437,589	-	-	437,589	600,000
Other accrued liabilities Capital Leases payable	6,488	506	-	-	-	7,000	24,242
Total liabilities	78,136	1,506	438,584	-	-	808,131	1,214,700
FUND EQUITY							
Investment in general long term assets	-	-	-	1,023,000	-	1,023,000	1,023,000
Reserve for inventory	1,491	3,895	-	-	-	5,386	11,742
Reserve for insurance claims fund set-aside - retirement, and other	24,305	-	-	-	-	24,305	1,500
Undeveloped land fund equity	111,250	11,250	-	-	-	122,500	800,000
Total fund equity	137,046	15,145	-	1,023,000	-	1,170,286	1,826,242
Total liabilities and fund equity	875,813	117,857	658,584	1,876,000	-	31,094,218	31,489,188

The accompanying notes are an integral part of this statement.

1982A WATER BUDGET
New Britain, Connecticut

Estimated Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund Types
Year 1982 (June 30, 1982)
WITH Comparative Actual Amounts for Year Ended June 30, 1981

	Governmental Funds		Totals	
	General Fund	Trusts and Special	Expenditures (\$'000)	(\$'000)
Revenues				
ad valorem taxes	11,487,500	\$ -	11,487,500	11,487,500
state governmental payments:				
national grants	50,000	-	50,000	50,000
state grants	18,475	-	18,475	-
state non-restricted pay	784,000	-	784,000	784,000
state bonds	29,757	-	29,757	43,248
fees, charges, and commissions for services:				
payments on state financial clearing	200,443	-	200,443	200,443
roads and licenses	19,340	-	19,340	30,380
state and national fees	204,000	-	204,000	234,900
court of records	7,499	-	7,499	3,800
transporting of records	70,413	-	70,413	50,000
recycling and tagging program	1,480,000	-	1,480,000	1,440,000
tag system program	70,400	-	70,400	50,000
sales and commissions	-	147,990	147,990	147,990
fines and forfeitures	100,000	-	100,000	100,000
interest income	10,411	471	10,470	13,800
miscellaneous	88,500	1,100	89,600	11,500
total revenues	13,800,000	149,561	13,949,561	13,949,561
Expenditures				
Current:				
public safety				
personal services and related benefits	3,000,000	-	3,000,000	3,000,000
operating services	800,000	-	800,000	783,500
operating and maintenance	400,000	100,000	1,000,000	1,000,000
travel and other charges	71,000	-	71,000	4,000
(200) services	174,000	-	174,000	160,000
capital outlay	20,000	1,000	20,000	200,000
total expenditures	4,465,000	101,000	4,566,000	4,566,000
deficiency of revenues over expenditures	(132,800)	48,461	(150,339)	18,000
Other financing sources:				
proceeds from capital issues	-	-	-	150,339
excess of revenues and other sources over expenditures	(132,800)	48,461	(150,339)	18,000
fund balance, beginning	1,388,000	25,000	1,413,000	1,413,000
fund balance, ending	\$ 1,255,200	\$ 73,461	\$ 1,328,661	\$ 1,431,000

The accompanying notes are an integral part of these statements.

2023 **2022**
NEW YORK, CALIFORNIA

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (2023) and Actual
 Governmental Fund Types - General and Special Revenue Funds
 Year Ended June 30, 2023**

	General Fund			Special Revenue Fund							
	Budget	Actual	Variance - Favorable/ Unfavorable	Budget	Actual	Variance - Favorable/ Unfavorable					
Revenues:											
Ad valorem taxes	\$1,605,300	\$1,607,305	\$ 2,005	\$ -	\$ -	\$ -					
550-gallonwood revenues -											
Federal grants	103,470	10,900	(92,570)	-	-	-					
State grants	-	16,433	16,433	-	-	-					
State capital grant pay	104,000	103,500	(500)	-	-	-					
Market funds	-	10,717	10,717	-	-	-					
Fees charged and collections for services:											
Collections on state revenue sharing	100,000	100,000	-	-	-	-					
Taxes and licenses	10,000	10,100	100	-	-	-					
Gift and donation fees	111,075	106,250	(4,825)	-	-	-					
Grant activities	5,000	7,700	2,700	-	-	-					
Transportation payments	10,000	10,413	413	-	-	-					
Housing and housing delivery	1,445,100	1,400,000	(45,100)	-	-	-					
Departmental programs	10,000	10,000	-	100,000	107,000	7,000					
Fines and forfeitures	101,000	100,000	(1,000)	-	-	-					
Interest income	50,000	10,000	(40,000)	-	600	600					
Miscellaneous	10,000	10,000	-	-	1,000	1,000					
Total revenues	3,275,175	3,275,705	\$ 530	100,000	108,000	\$ 8,000					
Expenditures:											
Capital -											
Public safety											
Police, services and related activities	1,100,000	1,091,000	9,000	-	-	-					
Sanitation services	1,000,000	997,750	2,250	-	-	-					
Operations and maintenance	1,000,000	900,000	100,000	100,000	110,000	(10,000)					
Fines and other charges	5,000	11,000	(6,000)	-	-	-					
State	50,000	11,000	39,000	-	-	-					
Capital	20,000	10,000	10,000	-	1,000	(9,000)					
Total capital	1,275,000	1,120,750	(154,250)	100,000	111,000	(89,000)					
Current (including) of revenues over expenditures (500,825) <table border="0" style="margin-left: 20px;"> <tr> <td> (500,825)</td> <td>(111,000)</td> <td>389,825</td> <td>5,000</td> <td>(10,000)</td> <td>(15,175)</td> </tr> </table>	(500,825)	(111,000)	389,825	5,000	(10,000)	(15,175)					
(500,825)	(111,000)	389,825	5,000	(10,000)	(15,175)						
Fund balance, beginning	100,000	100,000	-	10,000	10,000	-					
Fund balance, ending	\$ 175,175	\$ 175,705	\$ 530	\$ 20,000	\$ 20,000	\$ 10,825					

The accompanying notes are an integral part of this statement.

IBERIA PARISH SHERIFF
New Iberia, Louisiana

Notes to Financial Statements

(3) Summary of Significant Accounting Policies

As provided by Article V, Section 37 of the Louisiana Constitution of 1974, the Sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, or decrees, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishments of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Iberia Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, or services, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff

IBERIA PARISH SHERIFF
New Iberia, Louisiana

Notes to Financial Statements (Continued)

exercise an oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance. General operating expenditures are paid from this fund.

Inmate Welfare Special Revenue Fund

The Inmate Welfare Special Revenue Fund accounts for the sale of goods, purchase of items for resale, and items for the benefit of the inmates in accordance with a committee of inmates at the correctional center.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are controlled in certain (assets equal liabilities) and do not involve measurement of results of operations.

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-7
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4
Combined statement of resources, expenditures, and changes in fund balance - Governmental Fund Types	5
Combined statement of resources, expenditures, and changes in fund balance - budget (GRAP basis) and actual - Governmental Fund Types - General and Special Revenue Funds	6
Notes to financial statements	7-28
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	27
Statement of expenditures compared to budget (GRAP basis)	28
Fiduciary Fund Type - Agency Funds:	
Combining balance sheet	29
Combining statement of changes in assets and liabilities	30
INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	28-29
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	30-31
Independent Auditor's Report on the Internal Control Structure Used in administering Federal Financial Assistance Programs	32-34
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	35-36

IBERIA PARISH SHERIFF
New Iberia, Louisiana

Notes to Financial Statements (Continued)

(7) Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the Iberia Parish Sheriff for the year ended June 30, 1996.

Long-term debt at July 1, 1995	\$ 109,380
Debt assumed	-
Debt retired	<u>(109,380)</u>
Long-term debt at June 30, 1996	\$ -

(8) Pension Plan

Plan Description. The Iberia Parish Sheriff contributes to the Sheriff's Pension and Relief Fund, a non-sharing multiple employer defined benefit pension plan administered by the Sheriffs' Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2131 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71218-3636.

Funding Policy. Plan members are required to contribute 3.0% of their annual covered salary and the Iberia Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.0% of annual covered payroll. The contribution requirements of plan members and the Iberia Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Iberia Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1995, 1996 and 1996 were \$108,381, \$26,176 and \$12,312 respectively.

(9) Deferred Compensation Plan

During fiscal year 1990, a portion of the Sheriff's employees began participation in the Louisiana Public Employee's Deferred Compensation Plan. This deferred compensation plan is regarded under Internal Revenue Code Section 457 and is in the name of the State of Louisiana. The Sheriff's general creditors do not have access to these plan assets thereby indicating, no need to report plan activity in an agency fund.

SUPPLEMENTAL INFORMATION

TERESA PATRICK SHERIFF
New Iberia, Louisiana

Schedule of Federal Financial Assistance
Year Ended June 30, 1994

<u>Federal Division/Pass-Through Center</u> <u>Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Program</u> <u>or</u> <u>Amount</u> <u>Awarded</u>	<u>Expended</u> <u>This Year</u>
Summary Federal Assistance Programs			
United States Department of Agriculture:			
Direct Program -			
Food Distribution	10.558	\$ 5,194	\$ 7,169
United States Department of Justice:			
Passed Through Louisiana Commission			
and Administration of Criminal Justice -			
Drug Abuse Resources Education	16.579	1,134	1,174
Treatment of Adult Offenders	16.579	4,153	4,153
Report/Resource Center	16.548	4,480	4,408
Community Policing	16.579	36,233	36,873
United States Department of Justice:			
Office of Community Oriented Policing			
Services -			
COPS East	16.718	1,180	8,288
		151,964	141,964

IMRIA PARISH SHERIFF
See Item 6, Expenditures

Notes to Financial Statements (Continued)

(10) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Tax Collector Fund	Sheriff's Fund	Bond Fund	Transit Fund
Balance, July 1, 1995	\$ 267,833	\$ 9,189	\$ 312,379	\$ 7,161
Additions	13,487,795	708,843	1,468,883	361,354
Subtractions	(13,620,362)	(212,928)	(1,368,348)	(153,342)
Balance, June 30, 1996	\$ 235,266	\$ 3,104	\$ 409,814	\$ 17,173

(11) Self-Insurance Plan

The Sheriff was unable to obtain commercial group health insurance coverage at a cost it considered to be economically justifiable. In October 1990, the Sheriff established a self-insurance health plan, administered by Gilshur, Inc., to account for and finance its undiverted risk of loss. Under this plan, an insurance company agreed to reimburse the Sheriff for specific incurred claims related to any one covered employee or dependent which exceeds the retention by the Sheriff of \$25,000. As June 30, 1996, a recap of the health plan follows:

Self Funded Plan Insured	Claim Expense	Outstanding Claim Liability	Cash Balance	Available Cash For Future Claims
\$435,345	\$128,276	\$55,583	\$29,276	\$126,334

(12) Litigation and Claims

As June 30, 1996, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT AUDITORS

2100 Lakeside Drive
Baton Rouge, Louisiana 70802
Telephone: (504) 383-1100
Telex: 511111 DARNALL
Cable: DARNALL
Branch Offices: New Orleans, Louisiana
Baton Rouge, Louisiana
Birmingham, Alabama
Houston, Texas
Dallas, Texas
San Antonio, Texas
Austin, Texas
Fort Worth, Texas
Phoenix, Arizona
Denver, Colorado
Chicago, Illinois
New York, New York
Washington, D.C.

MEMO
August 27, 1996

To the Honorable
Sheriff Robert
Harris

1000 North
Bourbon Street
Baton Rouge, Louisiana
70802

Dear Mr. Sheriff:

We have the honor to
acknowledge your
letter of August 23, 1996.

We are pleased to
assist you in your
financial reporting.

We will be glad to
assist you in your
financial reporting.

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable Sid Robert
Harris Parish Sheriff
New Iberia, Louisiana

We have audited the general purpose financial statements of the Iberia Parish Sheriff for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Standards of Internal Control for Federal Organizations". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

In planning and performing our audit for the year ended June 30, 1996, we considered the Sheriff's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated August 23, 1996.

The Iberia Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the

REPORT OF
AN INDEPENDENT
AUDITOR'S
OPINION ON
INTERNAL CONTROL
STRUCTURE

INTELLIGENCE SERVICE
New Iberia, Louisiana

Notes to Financial Statements (Continued)

14) Due From Other Governmental Units

A summary of amounts due from other governmental units at June 30, 1996, consists of the following:

General Fund:		
Department of Public Safety and Corrections		\$186,458
Iberia Parish Council		10,150
City of New Iberia		10,150
Louisiana Department of the Treasury		21,427
Louisiana Commission on Law Enforcement		5,497
Others		<u>63,085</u>
		<u>\$400,367</u>

15) Interfund Receivables - Payables

	Interfund Receivables	Interfund Payables
General Fund	\$993	\$ -
Agency Fund - Bond Fund	-	893
	<u>\$993</u>	<u>\$893</u>

16) Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings and equipment) follows:

	General Fund	Intelle Service Special Revenue Fund	Total
Balance, June 30, 1995	\$1,852,515	\$81,893	\$1,934,408
Additions	15,201	7,225	22,426
Deductions	<u>185,320</u>	<u>-</u>	<u>185,320</u>
Balance, June 30, 1996	<u>\$ 982,396</u>	<u>\$89,118</u>	<u>\$1,071,514</u>

IBERIA PARISH SHERIFF
New Iberia, Louisiana

Notes to Financial Statements (Continued)

Bank balances	\$ 1,007,264
Federal Deposit Insurance	\$ (440,000)
Pledged securities (Category 3)	<u>13,582,130</u>
Total federal insurance and pledged securities	<u>\$13,987,154</u>
 Excess of federal insurance and pledged securities over bank balances	 \$ 4,980,000

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized Category 3) Louisiana Revised Statute 19:1579 imposes a statutory requirement on the custodial bank to advise and call the pledged securities within 30 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(C) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by November 10, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Iberia Parish and are collected by the Sheriff. The taxes are limited to the appropriate taxing Indian act of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1976, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 10.01 mills on property with assessed valuations totaling \$20,187,864.

Total law enforcement taxes levied during 1976 were \$1,000,264.

HEBbia PARSONS SHERIFF
New Iberia, Louisiana

Notes to Financial Statements (Continued)

H. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in those columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. Adoption of GARS Statement No. 27

During the year ended June 30, 1996, the Sheriff adopted GARS Statement No. 27, Accounting for Pensions by State and Local Government Employees. Although the statement is effective for periods beginning after June 15, 1997, the Governmental Accounting Standards Board is encouraging early implementation.

13) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1996, the Sheriff has cash and interest-bearing deposits (bank balances) totaling \$1,791,888 as follows:

Cash	\$ 150
Interest-bearing deposits	800,321
Total	\$950,371

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1996, are secured as follows:

IRVING BISHOP SHERIFF
New Iberia, Louisiana

Notes to Financial Statements (Continued)

4. Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry and goods purchased for resale in the Income Welfare Fund. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

4. Fund Equity

1. Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

2. Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

5. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expeditors of monies are recorded in order to insure that portions of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

6. Comparative Note

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative C.I.A. presentation of prior year totals by fund type data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

GENERAL FUND

To account for revenues traditionally associated with governments which are not required to be accounted for in another fund.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

AN INDEPENDENT MEMBER FIRM OF PricewaterhouseCoopers

1000 Lakeside Drive
1000 Lakeside Drive
New Orleans, Louisiana 70112
Phone: (504) 581-1000
Fax: (504) 581-1001
www.dsf.com

MEMO

TO: Honorable Ed Beland

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: Honorable Ed Beland
Iberia Parish Sheriff
1000 Lakeside Drive
New Orleans, Louisiana 70112
Phone: (504) 581-1000
Fax: (504) 581-1001
www.dsf.com

1000 Lakeside Drive
New Orleans, Louisiana 70112
Phone: (504) 581-1000
Fax: (504) 581-1001
www.dsf.com

1000 Lakeside Drive
New Orleans, Louisiana 70112
Phone: (504) 581-1000
Fax: (504) 581-1001
www.dsf.com

1000 Lakeside Drive
New Orleans, Louisiana 70112
Phone: (504) 581-1000
Fax: (504) 581-1001
www.dsf.com

1000 Lakeside Drive
New Orleans, Louisiana 70112
Phone: (504) 581-1000
Fax: (504) 581-1001
www.dsf.com

The Honorable Ed Beland
Iberia Parish Sheriff
New Iberia, Louisiana

We have audited the general purpose financial statements of the Iberia Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The Iberia Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, judgments and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Iberia Parish Sheriff for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

MEMBER FIRM
OF PricewaterhouseCoopers

IBERIA PARISH SHERIFF
New Iberia, Louisiana

Notes to Financial Statements (Continued)

(13) Expenses of the Sheriff's Office Paid by the Parish Council

The Sheriff's administrative office and jail is located in buildings owned by the Iberia Parish Council. The cost of maintaining and operating these buildings, as required by statute, is paid by the Iberia Parish Council. These expenditures are not included in the accompanying financial statements.

(14) Lease Agreement

The Sheriff is obligated under several operating lease agreements for vehicles and a parking lot. The lease expense for 1996 and 1997 was \$48,388 and \$70,718 respectively.

Minimum lease payments for the next five years consist of the following:

1997	\$1,800
1998	1,800
1999	1,800
2000	1,800
2001	1,800
Total	\$9,000

IBERIA FARM MURKUP
New Iberia, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1998 and 1995

	1998	1995
ASSETS		
Cash	\$ 298	\$ 300
Interest-bearing deposits	153,437	304,773
Receivables:		
Due from other governments	193,389	230,716
Due from other funds	993	1,098
Inventory	3,881	5,722
Total assets	\$355,873	\$558,509
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 86,427	\$ 74,016
Insurance claims payable	55,981	118,000
Other accrued liabilities	8,920	28,489
Total liabilities	151,328	220,505
Fund balance:		
Reserved for inventory	3,490	5,722
Reserved for insurance claims	29,295	1,888
Unreserved, undesignated	172,352	330,313
Total fund balance	205,137	338,923
Total liabilities and fund balance	\$355,873	\$558,509

Noncompliance with Louisiana Local Government Budget Act

Finding:

The Iberia Parish Sheriff did not comply with certain budget requirements set forth in Louisiana law relating to amending budgets. Louisiana Revised Statutes (LSA-R.S.) 39:1581-1584, known as the Local Government Budget Act, contain various budget requirements for political subdivisions of the state. The Sheriff was not in compliance with the following requirements:

The budget must be amended when expenditures, plus projected expenditures for the remainder of the year, within a fund exceed budgeted expenditures by five percent or more (LSA-R.S. 39:1580A(2)). The following fund had an unfavorable variance in expenditures of five percent or more:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
Special Revenue Fund	\$180,000	\$180,000	\$0,000	12.5%

Recommendation:

The Sheriff should ensure that budgets are amended in accordance with the Local Government Budget Act.

Response:

The Sheriff intends to ensure that budgets are amended in accordance with the Local Government Budget Act.

We considered these instances of noncompliance in forming our opinion on whether the Iberia Parish Sheriff's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated August 23, 1994, on these general purpose financial statements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikps, Kolder, Fredrick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
August 23, 1994

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of bookkeeping and accounting employees, the District did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the administrative office and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above to be a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kohler, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
August 23, 1994

INTERNAL CONTROL, COMPLIANCE
AND
OTHER INFORMATION

STATE SERVICE BOARD
for Florida Teachers
Voluntary Fund Type - Agency Funds

Comparing Statement of Changes in Assets and Liabilities
Year Ended June 30, 2008
with Comparative Totals for Year Ended June 30, 2007

	For Calendar Year	2007's Total	2007 Total	2008's Total Year	Totals	
					2007	2008
Month-end balances, beginning of year	\$ 1,367,651	\$ 9,188	\$ 732,779	\$ 1,151	\$ 1,397,669	\$ 1,417,627
additions:						
\$200,000 -						
200,000 sales	-	475,468	-	-	475,468	456,876
tuition	-	-	1,285,871	-	1,285,871	792,857
fines and costs	-	-	346,857	-	346,857	217,255
investments	-	208,705	-	-	208,705	217,755
grants	-	-	-	166,000	166,000	147,256
tuition, fees, etc. paid to the collector	11,447,790	-	-	-	11,447,790	7,112,252
interest on 800 accounts	-	388	8,257	187	4,388	9,237
total additions	11,447,790	684,561	1,640,985	166,187	12,206,841	7,937,437
total	12,815,441	693,749	1,641,964	167,338	13,604,510	8,355,064
deductions:						
tuition, fees, etc. distributed to teaching facilities and others	11,447,790	-	-	78,544	11,526,334	7,121,537
amounts collected on -						
Florida's General Fund	-	62,640	148,255	-	210,895	156,888
Public account	-	-	117,968	-	117,968	117,968
Market advisory	-	-	74,829	-	74,829	48,159
Grant of cost	-	31,187	71,589	-	102,776	106,256
Employee deferred board	-	-	112,812	-	112,812	102,125
Litigation, attorneys, et cetera	-	375,114	166,875	-	541,989	497,263
Appraisals, lawyers, et cetera	-	56,795	-	-	56,795	117,211
Other work orders	-	35,277	-	36,888	72,165	37,436
total deductions	11,447,790	501,913	1,506,798	115,432	12,206,841	7,865,718
month-end balances, end of year	\$ 119,851	\$ 1,185	\$ 135,166	\$ 17,102	\$ 1,190,828	\$ 1,451,913

180118 F00100 3000177
 New Davis Landlans
 Subsidiary Fund Type - Agency Funds

Cambodge, Belknap, Sherb

June 30, 1999

With Comparative Totals for June 30, 1998

	Gas Collector Fund	Sheriff's Fund	Base Fund	Income Trust Fund	Totals 1998	Totals 1999
ASSETS						
Interest-bearing Deposits	815,381	91,130	909,881	817,100	907,594	907,000
LIABILITIES						
Due to other funds	0	0	0	0	0	0
Due to taxing bodies and others	218,280	3,120	483,815	10,300	630,385	630,385
Total Liabilities	218,280	3,120	483,815	10,300	630,384	630,385

FISCAL YEAR FUND TYPE - AGENCY FUNDS

Tax Collector Fund - Article V, Section II of the Louisiana Constitution of 1904 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Sheriff's Fund - To account for funds held in civil suits, Sheriff's suits and garnishments.

Bond Fund - To account for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

Inmate Trust Fund - To account for the deposits, use, and refund of prisoner monies deposited by the prisoner on the date of booking or by family at any time.

DIXON GAS CO. (INCORPORATED)
NEW ORLEANS, LOUISIANA
General Fund

Statement of Expenditures (Approved by Board of Commissioners)
Fiscal Year ended June 30, 1956
With Comparative Actual Amounts for Year Ended June 30, 1955

	1956		1955	
	Budget	Actual	Expenditures	
Currents				
Public Service:				
Personnel services and related benefits				
Maximum salary	\$ 25,000	\$ 25,000	\$ 15,000	\$ 15,000
Special law salaries	2,100,000	2,183,787	2,075,147	2,092,771
Fringe and special costs	70,000	70,000	67,714	69,288
Total personnel services and related benefits	<u>2,295,000</u>	<u>2,508,787</u>	<u>2,297,861</u>	<u>2,317,059</u>
Operating services				
Deprecy liability increment	95,000	111,776	96,587	95,104
Deprecy liability amortized	560,000	598,780	595,880	598,871
Water insurance	131,000	131,121	135,511	131,790
Water insurance	6,000	6,000	1,887	6,871
Total operating services	<u>1,792,000</u>	<u>1,847,657</u>	<u>1,830,665</u>	<u>1,833,636</u>
Operations and maintenance				
Water maintenance and fuel	100,000	104,862	1,008	117,890
Supplies and services and supplies	30,000	34,276	2,706	30,000
Supplies and services	30,000	37,471	3,507	37,897
Operating and other supplies and expenses	80,000	100,517	108,707	91,507
Water and losses	500,000	50,000	111,608	50,000
Water	75,000	78,840	1,704	11,007
Expenses - handling, maintenance and medical	145,000	146,352	11,000	144,000
Legal fees	10,000	10,000	10,000	10,000
Other professional fees	10,000	10,000	10,000	10,000
Oil related interest and other expenses	10,000	10,000	10,000	10,000
Oil maintenance and materials	10,000	10,000	10,000	10,000
Truck and publications	1,000	1,548	11,840	7,742
Other	10,000	10,000	1,000	10,110
Total operations and maintenance	<u>1,790,000</u>	<u>1,800,000</u>	<u>1,810,000</u>	<u>1,800,000</u>
Travel and other charges	5,000	71,000	11,000	1,000
Debt service:				
Principal	-	100,000	1,000,000	100,000
Interest	10,000	10,000	10,000	10,000
Total debt service	<u>10,000</u>	<u>110,000</u>	<u>1,010,000</u>	<u>110,000</u>
Capital outlay:				
Water	1,000	-	1,000	100,000
Deprecy	10,000	10,000	10,000	10,000
Total capital outlay	<u>11,000</u>	<u>10,000</u>	<u>11,000</u>	<u>110,000</u>
Total expenditures	<u>\$4,097,000</u>	<u>\$4,506,444</u>	<u>\$ 4,159,526</u>	<u>\$4,097,059</u>

